

MI-1040EZ Michigan Income Tax Easy Return

Issued under P.A. 281 of 1967, as amended. Filing is mandatory.

2000

IMPORTANT: This form is for people whose filing status is "single" or "married filing jointly," who were Michigan residents for all of 2000, who have no dependents, are not claiming any credits, and are filing a U.S. 1040EZ. (See instructions on page 8.)

This return is due April 16, 2001. Please type or print clearly in blue or black ink.

To deposit your refund directly into your bank account, complete the Direct Deposit of Refund form on page 13.

| | | | |
|------------------|---|-----------|----------|
| PLACE LABEL HERE | Primary Filer's First Name and Middle Initial | Last Name | |
| | If a Joint Return, Spouse's First Name and Middle Initial | Last Name | |
| | Home Address (No., Street, P.O. Box or Rural Route) | | |
| | City or Town | State | ZIP Code |
| ▶ 2 | Primary Filer's Social Security Number | | |
| ▶ 3 | Spouse's Social Security Number | | |
| | Office Use | | |
| ▶ 4 | School District Code (see p. 15) | | |

Check this box if someone else prepares your return and you DO NOT need a book mailed to you next year (see page 5).

☐

▶ 5. STATE CAMPAIGN FUND

Check this box if you (or your spouse, if filing a joint return) want \$3 of your taxes to go to this fund. This will not increase your tax or reduce your refund.

▶ 5. a. You YES ☐ NO ☐
b. Spouse ☐ ☐

If single and AGI (U.S. 1040EZ, line 4) is less than \$1,500 or married filing jointly and AGI is less than \$3,000, see instructions for line 6.

6. EXEMPTIONS: If you or your spouse can be claimed as a dependent by your parents or someone else check this box.

▶ 6. a. You ☐
b. Spouse ☐

STAPLE STATE COPY OF W-2 FORM(S) HERE

| | | | | |
|---|--------------|----------------------|----------------------|-----|
| 7. Adjusted gross income, from U.S. 1040EZ, line 4 | ▶ 7. | <input type="text"/> | <input type="text"/> | .00 |
| 8. Exemption allowance (see instructions for line 6) | 8. | <input type="text"/> | <input type="text"/> | .00 |
| 9. Taxable income. Subtract line 8 from line 7 | 9. | <input type="text"/> | <input type="text"/> | .00 |
| 10. Multiply line 9 by 4.2% (.042) | 10. | <input type="text"/> | <input type="text"/> | .00 |
| 11. Income tax paid to Michigan cities (see instructions for line 11) | ▶ 11a. | <input type="text"/> | <input type="text"/> | .00 |
| | 11b. | <input type="text"/> | <input type="text"/> | .00 |
| 12. Your tax. Subtract line 11b from line 10 | 12. | <input type="text"/> | <input type="text"/> | .00 |
| 13. Use tax. ▶ a. <input type="checkbox"/> No use tax due ▶ b. <input type="checkbox"/> Amount from Worksheet, line 3, on page 7. | ▶ 13. | <input type="text"/> | <input type="text"/> | .00 |
| 14. Add lines 12 and 13 | 14. | <input type="text"/> | <input type="text"/> | .00 |
| 15. Michigan Tax Withheld. Attach state copy of W-2 | ▶ 15. | <input type="text"/> | <input type="text"/> | .00 |
| 16. If line 15 is less than line 14, subtract line 15 from line 14 and enter amount due on line 16 | | <input type="text"/> | <input type="text"/> | .00 |
| 17. If line 15 is more than line 14, subtract line 14 from line 15 and enter amount overpaid on line 17 | REFUND ▶ 17. | <input type="text"/> | <input type="text"/> | .00 |

I declare, under penalty of perjury, that the information in this return and attachments is true and complete to the best of my knowledge.

☐ I authorize Treasury to discuss my return with my preparer.

☐ Do not discuss with my preparer.

Filer's Signature

Date

Spouse's Signature

Date

I declare under penalty of perjury that this return is based on all information of which I have any knowledge.

Preparer's Name, Address, PTIN and/or FEIN.

MICHIGAN 1040EZ 2000

Individual Income Tax Easy Return



What's Inside (See page 3 for full Index.)

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Filing Deadline
April 16, 2001

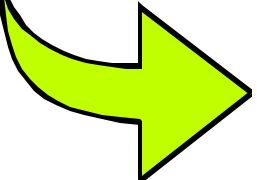
IN A HURRY FOR YOUR REFUND?

**See page 2
for details.**

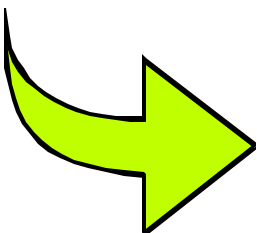
Visit our Web site at
www.treasury.state.mi.us

≡ e-file

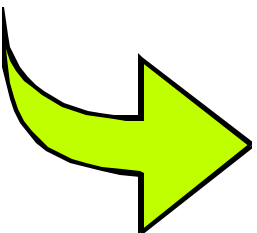
**your Michigan return
and receive your
refund in 7 days!**



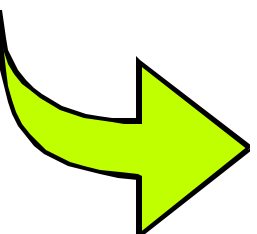
Easy → Simply ask your tax preparer to e-file both your Michigan and Federal returns. Visit our Web site to find an authorized e-file provider near you!



Convenient → You can e-file 24 hours a day, 7 days a week via the Internet, using a personal computer. For more information and a list of resources offering this service, visit our Web site.



Free → You may be eligible to e-file for free. Visit our Web site for information on this free service.



Remember Direct Deposit → Your refund is deposited safely into your bank account and is immediately available! Direct Deposit goes to the bank so you don't have to. See page 13.



www.efile.state.mi.us

See our Web site for more information.



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Michigan Tele-Help System

1-800-827-4000



Tele-Help is an automated system of informative recordings about income tax and property tax credit topics. Call 1-800-827-4000 anytime and listen for the Tele-Help instructions. This number operates 24 hours every day.

Tele-Help code numbers and topics

General Income Tax Information

- 111 Where to go for help
- 121 To get a copy of your return
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- 151 Other:
 - Deceased taxpayers
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Treasury Offices

Forms are available at all Treasury offices listed below. (Treasury office staff do not prepare tax returns.)

Main Office:

LANSING, 48922
Treasury Building
430 W. Allegan St.
1-800-827-4000 (refunds)
1-800-487-7000 (information)

Other Offices:

DETROIT, 48226
State of Michigan Plaza Building
1200 6th St., 2nd Floor, N. Tower

ESCANABA, 49829
State Office Building, Room 7
305 Ludington St.
(open 8 - 12 only)

FLINT, 48502
State Office Building, 7th Floor
125 E. Union St.

GRAND RAPIDS, 49503
State Office Building, 3rd Floor
350 Ottawa St., NW

MARQUETTE, 49855
1055 W. Baraga
(open for forms only)

SAGINAW, 48607
State Office Building, 1st Floor
411-I E. Genesee St.
(open for forms only)

STERLING HEIGHTS, 48314
41300 Dequindre, Suite 200

TRAVERSE CITY, 49684
701 S. Elmwood Ave., Box 14
(open 8 - 12 only)

**Deaf, hearing or speech
impaired persons** may call
517-373-9419 (TTY).

Helpful Information

To Speak With a Department Representative 1-800-487-7000



Call this number to speak with a department representative. Staff is available from 8 a.m. to 5 p.m., Monday-Friday. During tax processing season (February-April), staff is available from 7 a.m. to 7 p.m., Monday-Friday. Staff will be available for extended hours during April. Individuals answering these toll-free lines will answer specific questions on the preparation of the income tax forms and credit forms. Have a copy of your return available when you call; you may need to refer to it. **Refund status information is not available at this number.**

Deaf, hearing or speech impaired persons using a Text Telephone for the Deaf (TTY) should call 517-373-9419 for assistance. This number is reserved for persons using a TTY. Other persons calling this number will be directed to call the toll-free phone number.

If you need help completing your return, contact your community service agency to find out if there is a volunteer tax assistance program available. You may also want to contact your local library to see if it has a copy of the tax preparation video that was distributed to libraries throughout the state.

To Check on Your 2000 Refund 1-800-827-4000



Allow at least eight weeks for the processing of your 2000 refund before calling the Computerized Refund Information System (CRIS). You must have the primary filer's Social Security number and adjusted gross income or household income to get refund information. This number may be called 24 hours a day. CRIS will allow you to check on your refund once every seven days. If your return is selected for review, CRIS will tell you to allow an additional eight weeks for the processing of your refund.

Returns for years prior to 2000 are processed after the 2000 returns are completed.

Where to Get Forms

- **Internet:** Forms are available on our Web site at: www.treasury.state.mi.us
- **Fax:** Dial **517-241-8730** from a fax phone to have 2000 Michigan tax forms sent to your fax machine 24 hours a day.
- **Phone:** Call **1-800-FORM-2-ME (367-6263)**. This toll-free line is available 24 hours a day. Tell our computerized forms message system what you need and we will mail your forms.
- **Public Offices:** Forms are available at all Treasury offices listed on page 3. Commonly used forms are

also available at most Michigan Secretary of State offices, post offices, financial institutions, and libraries.

A Note About Debts

Michigan law requires that any money owed to the state and other agencies be deducted from your refund or credit before it is issued. This includes money owed for past due taxes, school loans, child support due the Friend of the Court, an IRS levy, money due a state agency, a court-ordered garnishment or other court orders.

Taxpayers who are married filing jointly, may receive a computer-generated *Income Allocation to Non-Obligated Spouse C-4297* after their return is filed. Completing and filing this form may limit the portion of the refund that can be applied to a liability. If Treasury applies all or part of your refund to any of these debts, you will receive a letter of explanation.

When You Have Finished

Sign your return



Make sure that your name(s), Social Security number(s) and address are on the form.

Your tax preparer (if you used one) must sign the claim and include, if applicable, the name and address of the organization he or she represents and Social Security number or preparer identification number.

Check the box to indicate if Treasury may discuss your claim with your tax preparer.

To have your refund directly deposited into your account at a financial institution, complete and attach a Direct Deposit form (see page 13).

Keep a copy of this form and all supporting documents for six years.

Where to Mail Your Return

Mail your refund or zero due return to:

Michigan Department of Treasury
Lansing, MI 48956



To receive your 2000 refund faster, mail your 2000 return in a separate envelope. If you mail your 2000 return in the same envelope with a return for years prior to 2000, your 2000 refund will be delayed.

If you owe tax, mail your return to:

Michigan Department of Treasury
Lansing, MI 48929



Make checks payable to "State of Michigan" and print your Social Security number and the words "2000 income tax" on the front of your check. Do not staple your check to the return.

Important Information for All Income Tax Filers

This booklet is only intended as a guide to help you complete your return; it does not take the place of the law.

The index for this booklet is inside the front cover.

Labels

Review the label on the back cover of this book. If your name and address are correct, place the label on the first page of your 2000 *Michigan Income Tax Easy Return* (form MI-1040EZ). Using the label will shorten the processing time of your return. If the information on your label is not correct do not use the label. Enter the correct information on your MI-1040EZ.

If you do not need a tax booklet next year, check the box near the top of your MI-1040EZ.

Increase in Personal Exemption Allowances

Changes for 2000: (1) the personal exemption allowance is \$2,900, and (2) the exemption allowance for individuals claimed as a dependent on another person's return is \$1,500.

Reduction in Tax Rate

The income tax rate has been reduced from 4.4 percent in 1999 to 4.2 percent in 2000.

Children's Trust Fund Now Fully Funded

The Children's Trust Fund is now fully funded under Public Act 291 of 2000. Therefore, effective for the 2000 tax year, the check-off box has been removed from the MI-1040EZ.

The Children's Trust Fund wishes to thank Michigan citizens who have helped us nurture and protect Michigan's children. Although we are no longer a check-off on the income tax form, we are still very involved in the fight against child abuse and fund local community-based prevention programs. We still accept direct donations that are federally deductible in the tax year given. Also, look for our new children's license plate, available April 2001. Direct donations (checks or credit card) may be sent to: Children's Trust Fund, P.O. Box 30037, Lansing, Michigan 48909.

Nongame Fish and Wildlife Fund Now Fully Funded

The Nongame Fish and Wildlife Fund is now fully funded under Public Act 291 of 2000. Therefore, effective for the 2000 tax year, the check-off box has been removed from the MI-1040EZ.

Since 1985, taxpayers have contributed to the Nongame Fish and Wildlife Fund by checking the box next to the "loon" on the Michigan Income Tax Easy Return. Tax donations provided the major funding source for the management of Michigan's endangered animals, plants, and their unique habitats. Your generous contributions helped schools create outdoor learning sites and funded the printing and distribution of over 3 million educational wildlife posters. Bald eagles, ospreys, loons, frogs and toads, orchids and wolves were also helped. You can continue to help these precious resources through a private donation. Please make checks payable to State of Michigan Nongame Wildlife and mail it to: Natural Heritage Program, Michigan Department of Natural Resources, P.O. Box 30180, Lansing, MI 48909. For more information, visit our Web site at www.dnr.state.mi.us.

e-file



For a fast refund, file electronically. See your tax preparer or visit our Web site at www.efile.state.mi.us.

Direct Deposit

Direct Deposit is safe and reliable. No more lost or stolen checks. Complete the Direct Deposit form on page 13 to have your refund deposited directly into your account.

Adjusted Gross Income (AGI)

Always complete your federal tax return before your Michigan return. Throughout this book, we refer to adjusted gross income as AGI. Copy your AGI directly from your U.S. 1040EZ line 4.

Who Must File a Return

File a return if you owe tax, are due a refund or your AGI exceeds your exemption allowance. You should also file a Michigan return if you file a federal return, even if you do not owe Michigan tax. This will eliminate unnecessary correspondence from Treasury.

If your parents (or someone else) can claim you as a dependent on their return and your AGI is \$1,500 or less if single, or \$3,000 or less if married filing jointly, you do not need to file a return unless you are claiming a refund of withholding. If single, and your AGI is over \$1,500; or if married filing jointly, and your AGI is over \$3,000 you must file a return. See instructions on page 8 for line 6.

Important: If your adjusted gross income (line 7) is less than your personal exemption allowance (line 8) and Michigan income tax was withheld from your earnings, you must file a return to claim a refund of the tax withheld.

Who Must File a Joint Return

File a joint Michigan return if you filed a joint federal return. You may file a joint return only with your spouse, not with a parent, sibling or other relative.

Note: You may file as "single" only if you are widowed, not married, are divorced or are separated under court order.

Rounding Dollar Amounts

Round down all amounts less than 50 cents. Round up all amounts of 50 through 99 cents. Do not enter cents.

When to File Your Return

Your return must be postmarked no later than April 16, 2001. Payment must be included with your return. Make your check payable to "State of Michigan" and be sure to print your Social Security number(s) and the words "2000 income tax" on the front of the check.

Penalty and Interest Added for Filing or Paying Late

If you file or pay late, Treasury will add a penalty of 5 percent of the tax due every month until you file and pay. Maximum late penalty is 50 percent of the balance of tax due. Minimum late penalty is \$10 for the first month. If you pay late, you must add penalty and interest to the amount due. The interest rate through June 30, 2001 is 10.4 percent. For interest rates after June 30, 2001, call 1-800-487-7000.

Deceased Taxpayers

The surviving spouse may file a joint return for 2000. Write your name and the decedent's name and both Social Security numbers on the MI-1040EZ. Write "deceased" or "DECD" after the decedent's name. You must report the decedent's income. A full-year exemption is allowed for a deceased taxpayer on the MI-1040EZ. Sign the return. In the decedent's signature block, write "Filing as surviving spouse" and the decedent's date of death.

Amended Returns

If you made a mistake on a return previously filed, correct it by filing an Amended Michigan Individual Income Tax Return (MI-1040X). If your amended return computes to a refund, you must file it within four years of the due date of your original return.

If a change on your federal return affects Michigan taxable income, you must file an MI-1040X with the Michigan Department of Treasury within 120 days of the change. Include payment of any tax and interest due. If you have overpaid, use this form to request a refund.

You can also amend a homestead property tax credit or farmland preservation credit claim by filing a revised claim form clearly marked "amended." Attach a completed MI-1040X to the front of the amended credit form.

EZ Income Tax Return General Information

Who can file the EZ form

You can file an EZ form if ALL of the following are true:

- You filed a U.S. 1040EZ.
- Your filing status is single or married filing jointly.
Single. Your status is single if you are widowed, not married, or if you are legally divorced or separated under court order.
Married filing jointly. You may use this filing status if you were married as of December 31, 2000, or your spouse died in 2000 and you did not remarry in 2000, or your spouse died in 2001 before filing a 2000 return.
- You do not have any dependents.
- You were a Michigan resident for all of 2000.
- You do not have any income from military pay, pensions, other states' obligations or U.S. obligations.
- You are not age 65 or older, deaf, blind, hemiplegic, paraplegic, quadriplegic or totally and permanently disabled.

- You did not make any estimated tax payments.
- You are not eligible for any of the tax credits listed below.

Before you choose the EZ form, be sure you are not able to claim a credit for any of the following:

- Property taxes and/or rent paid
- Farmland preservation
- College tuition and fees
- Public contributions
- Community foundations
- Homeless shelter/food bank
- Historic preservation tax credit
- Income tax paid to government units outside Michigan.

All these credits reduce the tax you owe. If you are eligible for any of these credits and you file an EZ form, you will pay more tax than you owe.

Use Tax

If you have fulfilled your tax obligation for out-of-state purchases, check Box “a” on your 2000 MI-1040EZ, line 13. If you are unsure, read the following.

Every state with a sales tax has a companion tax for purchases made outside the state. In Michigan, that tax is called the “use tax” but might be described more accurately as a remote sales tax because it is a 6 percent tax owed on sales made remotely (i.e., outside of Michigan). While many Michigan residents are not aware of the use (remote sales) tax, it has been on the books since the 1930s.

The law says that you owe this tax on purchases for “storage, use or consumption in Michigan of tangible personal property” from companies that do not collect Michigan sales or use tax. This includes mail order and Internet purchases as well as purchases while traveling in foreign countries and other states. You do not have to pay Michigan use (remote sales) tax if:

- Michigan sales or use tax was paid to the seller, or
- The seller charged another state’s sales tax (including local sales taxes) of at least 6 percent on purchases made while traveling in that state, or
- Purchases made outside Michigan in a calendar month did not exceed \$10. If total purchases for the month exceed \$10, then all purchases are subject to tax.

Use tax must be paid on the total price (including shipping and handling charges) of all taxable items purchased from out-of-state retailers who do not collect Michigan tax.

Items that are taxable. These items are taxable only if you have not already paid a tax of at least 6 percent. Examples of purchases subject to use (remote sales) tax include:

- Out-of-state catalog, Internet or mail order purchases (sporting goods, clothing, furniture, etc.).
- Purchases made outside of Michigan (appliances, electronic equipment, furs, furniture, etc.).

- Vacation/travel purchases (jewelry, artwork, etc., you purchase in another state or foreign country and have shipped to you in Michigan).

You do not have to pay use tax on grocery food items, prescription drugs or vitamins and most magazine subscriptions.

Businesses that collect use tax. An out-of-state business that does not have a store, warehouse or employees in Michigan does not have to register and collect Michigan use tax. However, many out-of-state businesses voluntarily collect use tax for their customers. Michigan tax must be itemized separately on the out-of-state seller’s invoice.

How To Pay Use Tax

You may pay use tax on your MI-1040EZ. Using the Worksheet Calculation below, check the box on line 13 that applies to your situation and enter the amount of tax due, if any, on line 13.

WORKSHEET CALCULATION

Line 1: For purchases under \$1,000, if you know the amount multiply your total purchases times 6 percent (.06) and enter the amount on Line 1.

OR, for purchases under \$1,000, if you have incomplete or inaccurate receipts to calculate your purchases, you may use the Use Tax Table below to estimate your taxes. (See the example.)

Line 1 should contain a number unless you made no purchases under \$1,000 subject to the use tax.

Use Tax Table

“Remote Sales”

| Adjusted Gross Income* | Tax |
|--------------------------|----------------------------------|
| \$0-\$10,000 | \$3 |
| \$10,001-\$20,000 | \$8 |
| \$20,001-\$30,000 | \$13 |
| \$30,001-\$40,000 | \$18 |
| \$40,001-\$50,000 | \$23 |
| \$50,001-\$75,000 | \$31 |
| \$75,001-\$100,000 | \$44 |
| Above \$100,000 | Multiply AGI by 0.05% (.0005) |

* Adjusted Gross Income from MI-1040, line 10, or MI-1040EZ, line 7

Line 2: In all cases, if a single purchase exceeds \$1,000, you must pay 6 percent use tax on those purchases using Line 2. (See the example.)

Line 3: Total Use Tax due (total of Line 1 and Line 2).

Worksheet

Line 1: Itemized purchases under \$1,000 x 6 percent (.06) **OR**
Use Tax Table amount: \$_____

Line 2: Single purchases each over \$1,000 x 6 percent (.06): \$_____

Line 3:

Total Use Tax Due: \$_____
(Total of Line 1 and Line 2)

Enter amount from Line 3 above on your 2000 MI-1040EZ, line 13, and check **Box “b.”**

Example: Kurt ordered a computer from a catalog retailer in New York for \$1,437.50. Kurt also purchased items over the Internet for less than \$1,000 during the year, but lost his receipts. He is sure he did not pay Michigan sales tax. Kurt’s adjusted gross income (AGI) is \$46,500. Kurt would complete the Worksheet as follows:

Line 1: Kurt selects \$23 from the table based on his AGI \$23.00

Line 2: Kurt enters
\$1,437.50 x 6 percent \$86.25

Line 3: Total use tax due \$109.25

Kurt would enter \$109 (no cents) on his 2000 MI-1040EZ, line 13, and check **Box “b.”**

For more examples see our Web site at: www.treasury.state.mi.us/faqs/faquse.htm

Please note that using the Use Tax Table to estimate your taxes does not preclude the Michigan Department of Treasury from auditing your account. If it is determined that additional tax is due, you may receive an assessment for the amount of the tax owed, plus applicable penalty and interest.

Line-By-Line Instructions

Lines not listed are explained on the form.

Lines 2 & 3: Write your Social Security number(s) here even if using your label.

Line 5: These funds are distributed among all candidates for governor who meet the campaign fund qualifications, regardless of political party. If you choose yes, it will not raise your tax or reduce your refund.

Line 6: If single and AGI is less than \$1,500 or married filing jointly and AGI is less than \$3,000 and Michigan tax is withheld, enter 0 on line 12 and complete lines 7, and 13 through 17. If Michigan tax is not withheld, you do not need to file this form.

If single and you checked box 6a, enter \$1,500 on line 8, otherwise enter \$2,900 on line 8. If married filing jointly and neither of you checked box 6a or b, enter \$5,800 on line 8. If one of you checked a box on line 6, enter \$4,400 on line 8. If both of you checked the boxes on line 6, enter \$3,000 on line 8. (See the worksheet on this page.)

Lines 11a and 11b: On line 11a, enter the total amount of city income tax withheld as shown on your W-2 form and any city income tax paid in 2000, less city income tax refund(s) received in 2000. Use the City Income Tax Credit Worksheet on this page to figure the amount of credit allowable for the amount of city income tax you paid. Enter your credit on line 11b.

Line 13: Use Tax. Check the box that applies to you and enter

the appropriate amount on line 13. See use tax information on page 7.

Line 15: Enter the total Michigan tax withheld from all of your W2 forms.

Line 16: If line 15 is less than line 14, subtract line 15 from line 14 and enter the amount due on line 16. See page 4 for payment information. Mail your payment to the address on page 4.

Line 17: If line 15 is more than line 14, subtract line 14 from line 15 and enter the amount you overpaid on this line. Please consider completing the Direct Deposit form on page 13 to have your refund electronically deposited in your account.

| CITY INCOME TAX CREDIT WORKSHEET | | | |
|---|---|--------------------------------|--------------------------------|
| To Determine Net City Income Tax | | | |
| Step 1 | Add: | | |
| | • City income tax withheld from wages in 2000 (as shown in box 21 on your W-2s)..... | | |
| | • Amount of tax paid with a Michigan city income tax return filed in 2000 (do <u>not</u> include penalty and interest)..... + | | |
| | • Estimated city income tax payments paid in 2000..... + | | |
| | Subtotal..... | | |
| Step 2 | Subtract: | | |
| | • Any city income tax refunds received in 2000..... - | | |
| | Total net city income tax paid. Carry to line 11a = | | |
| | To Determine Your City Income Tax Credit | | |
| | If your Total Net City Income Tax Paid (MI-1040EZ, line 11a) is : | | |
| | \$100 or less | \$101 through \$150 | \$151 or more |
| Step 2 | Net city income tax paid..... | Net city income tax paid..... | Net city income tax paid..... |
| | x .20 | Subtract..... - \$100.00 | Subtract..... - \$150.00 |
| | CREDIT. Carry to line 11b..... | Multiply..... x .10 | Multiply..... x .05 |
| | | Add..... + 20.00 | Add..... + 25.00 |
| | | CREDIT. Carry to line 11b..... | CREDIT. Carry to line 11b..... |
| | | | |
| | | | |
| | | | |
| | | | |
| | | | |

Worksheet for Filers Eligible to be Claimed as a Dependent on Someone Else's Return (for line 6).

Is your adjusted gross income (the amount on line 7) over \$1,500 if single, or over \$3,000 if married filing jointly?

- ☐ YES. If single, check box "a" on line 6 and enter \$1,500 on line 8.
- ☐ YES. If married and both you and your spouse can be claimed as dependents, check boxes "a" and "b" on line 6 and enter \$3,000 on line 8.
- ☐ YES. If married and only one of you can be claimed as a dependent, check the box that applies on line 6, and enter \$4,400 on line 8.

- ☐ No, then was Michigan income tax withheld from your wages?
- ☐ YES. Enter "0" on lines 8 and 12, and complete line 7 and lines 13 through 17 of this form.
- ☐ NO. You do not need to file this return.

School District Code List (See MI-1040EZ, line 4.)

Michigan public school districts are listed alphabetically with code numbers to the **left** of the names. When more than one district has the same name, the city name in parentheses helps you choose the right district.

31020 Adams Twp.
46020 Addison
46010 Adrian
58020 Airport
79010 Akron Fairgrove
05010 Alba
13010 Albion
01010 Alcona
74030 Algonac
03030 Allegan
82020 Allen Park
70040 Allendale
29010 Alma
44020 Almont
04010 Alpena
50040 Anchor Bay
81010 Ann Arbor
06010 Arenac Eastern
50050 Armada
07010 Arvon Twp.
29020 Ashley
13050 Athens
25130 Atherton
60010 Atlanta
06020 Au Gres Sims
02010 AuTrain-Onota
63070 Avondale

32010 Bad Axe
43040 Baldwin
80020 Bangor
80240 Bangor Twp. (8)
(Bangor)
09030 Bangor Twp.
(Bay City)
07020 Baraga Twp.
21090 Bark River Harris
19100 Bath
13020 Battle Creek
09010 Bay City
37040 Beal City
51020 Bear Lake
15010 Beaver Island
26010 Beaverton
58030 Bedford
25240 Beecher
34080 Belding
05040 Bellaire
23010 Bellevue
25060 Bendle
25230 Bentley
11010 Benton Harbor
10015 Benzie County Central
63050 Berkley
34140 Berlin Twp. (3)
11240 Berrien Springs
27010 Bessemer City
21065 Big Bay De Noc
62470 Big Jackson
54010 Big Rapids
73170 Birch Run
63010 Birmingham
46040 Blissfield
63080 Bloomfield Hills
32250 Bloomfield Twp. (7F)
(Huron Co.)
80090 Bloomingdale
49020 Bois Blanc Pines
15020 Boyne City
15030 Boyne Falls
63180 Brandon
11210 Brandywine
29040 Breckenridge
22030 Breitung Twp.
73180 Bridgeport-Spaulding
11340 Bridgman
47010 Brighton
17140 Brimley

46050 Britton Macon
12020 Bronson
76060 Brown City
11310 Buchanan
28035 Buckley
73080 Buena Vista
56020 Bullock Creek
75020 Burr Oak
02020 Burt Twp.
78020 Byron
41040 Byron Center

83010 Cadillac
41050 Caledonia
31030 Calumet
30010 Camden Frontier
74040 Capac
25080 Carman-Ainsworth
55010 Carney Nadeau
79020 Caro
73030 Carrollton
59020 Carson City Crystal
76070 Carsonville-Pt. Sanilac
32030 Caseville
79030 Cass City
14010 Cassopolis
41070 Cedar Springs
50010 Centerline
05035 Central Lake
59125 Central Montcalm
75030 Centreville
15050 Charlevoix
23030 Charlotte
31050 Chassell Twp.
16015 Cheboygan
81040 Chelsea
73110 Chesaning Union
54025 Chippewa Hills
50080 Chippewa Valley
32040 Church
18010 Clare
63090 Clarenceville
63190 Clarkston
63270 Clawson
39020 Climax Scotts
46060 Clinton
50070 Clintondale
25150 Clio
12010 Coldwater
56030 Coleman
32260 Colfax Twp. (1F)
11330 Coloma
75040 Colon
38040 Columbia
39030 Comstock
41080 Comstock Park
38080 Concord
75050 Constantine
70120 Coopersville
78100 Corunna
80040 Covert
20015 Crawford AuSable
82230 Crestwood
76080 Croswell Lexington

33040 Dansville
25140 Davison
82030 Dearborn
82040 Dearborn Heights (7)
80050 Decatur
76090 Deckerville
46070 Deerfield
08010 Delton-Kellogg
17050 Detour
82010 Detroit
19010 DeWitt
81050 Dexter
31100 Dollar Bay-Tamarack City

Residents, choose the code for the district where you lived on December 31, 2000. Call your local assessor or treasurer if you do not know your school district name.

Nonresidents, enter "10000" in the code box.

14020 Dowagiac Union
44050 Dryden
58050 Dundee
78030 Durand

74050 East China
50020 East Detroit
41090 East Grand Rapids
38090 East Jackson
15060 East Jordan
33010 East Lansing
34340 Easton Twp. (6)
23050 Eaton Rapids
11250 Eau Claire
82250 Ecorse
14030 Edwardsburg
05060 Elk Rapids
32050 Elkton Pigeon Bayport
05065 Ellsworth
31070 Elm River Twp.
49055 Engadine
21010 Escanaba
09050 Essexville Hampton
67020 Evart
66045 Ewen-Trout Creek
40060 Excelsior (1)

68030 Fairview
63200 Farmington
18020 Farwell
03050 Fennville
25100 Fenton
63020 Ferndale
50090 Fitzgerald
82180 Flat Rock
25010 Flint
25120 Flushing
40020 Forest Area
41110 Forest Hills
36015 Forest Park
19070 Fowler
47030 Fowlerville
73190 Frankenmuth
10025 Frankfort-Elberta
50100 Fraser
73200 Freeland
53030 Freesoil
62040 Fremont
61080 Fruitport
29050 Fulton

39050 Galesburg Augusta
11160 Galien Twp.
03440 Ganges (4)
82050 Garden City
69020 Gaylord
25070 Genesee
72010 Gerrish Higgins
82290 Gibraltar
21025 Gladstone
26040 Gladwin
45010 Glen Lake
80110 Gobles
41120 Godfrey Lee
41020 Godwin Heights
25050 Goodrich
25030 Grand Blanc
70010 Grand Haven
23060 Grand Ledge
41010 Grand Rapids
41130 Grandville
62050 Grant
42030 Grant Twp.
38050 Grass Lake
59070 Greenville
82300 Grosse Ile Twp.
82055 Grosse Pointe
39065 Gull Lake
52040 Gwinn

11670 Hagar Twp. (6)
35020 Hale
03100 Hamilton
82060 Hamtramck
31010 Hancock
38100 Hanover Horton
32060 Harbor Beach
24020 Harbor Springs
13070 Harper Creek
82320 Harper Woods
18060 Harrison
64040 Hart
80120 Hartford
47060 Hartland
33060 Haslett
08030 Hastings
63130 Hazel Park
73210 Hemlock
62060 Hesperia
82070 Highland Park
60020 Hillman
30020 Hillsdale
70020 Holland
63210 Holly Area
33070 Holt
61120 Holton
13080 Homer
03070 Hopkins
72020 Houghton Lake
31110 Houghton-Portage
47070 Howell
46080 Hudson
70190 Hudsonville
82340 Huron
63220 Huron Valley

58070 Ida
44060 Imlay City
82080 Inkster
16050 Inland Lakes
34010 Ionia
34360 Ionia Twp. (2)
22010 Iron Mountain
27020 Ironwood
52180 Ishpeming
29060 Ithaca

38170 Jackson
58080 Jefferson Schools-Monroe Co.
70175 Jenison
69030 Johannesburg-Lewiston
30030 Jonesville

39010 Kalamazoo
51045 Kaleva Norman-Dickson
40040 Kalkaska
25110 Kearsley
41140 Kelloggsville
41145 Kenowa Hills
41150 Kent City
41160 Kentwood
28090 Kingsley
79080 Kingston

50140 L'Anse Creuse
07040 L'Anse Area
78040 Laingsburg
57020 Lake City
25200 Lake Fenton
31130 Lake Linden Hubbell
63230 Lake Orion
50120 Lakeshore
(St. Clair Shores)

| | | | |
|--|---------------------------------|----------------------------|--------------------------------|
| 11030 Lakeshore (Stevensville, Berrien Co.) | 49070 Moran Twp. | 39140 Portage | 73255 Swan Valley |
| 59090 Lakeview (Lakeview) | 46100 Morenci | 34110 Portland | 25180 Swartz Creek |
| 13090 Lakeview (Battle Creek) | 54040 Morley Stanwood | 71060 Posen | |
| 50130 Lakeview (St. Clair Shores) | 78060 Morrice | 23090 Potterville | 48040 Tahquamenon |
| 25280 Lakeville | 50160 Mt. Clemens | 52100 Powell Twp. | 35030 Tawas |
| 34090 Lakewood | 25040 Mt. Morris | | 82150 Taylor |
| 63280 Lamphere | 37010 Mt. Pleasant | 12040 Quincy | 46140 Tecumseh |
| 33020 Lansing | 02070 Munising | | 13130 Tekonsha |
| 44010 Lapeer | 61010 Muskegon | 21060 Rapid River | 08050 Thornapple-Kellogg |
| 80130 Lawrence | 61020 Muskegon Heights | 61210 Ravenna | 75080 Three Rivers |
| 80140 Lawton | | 30070 Reading | 28010 Traverse City |
| 45020 Leland | 38130 Napoleon | 82110 Redford Union | 82155 Trenton |
| 49040 Les Cheneaux | 52090 Negaunee | 67060 Reed City | 59080 Tri County (Howard City) |
| 33100 Leslie | 11200 New Buffalo | 79110 Reese | 63150 Troy |
| 81070 Lincoln | 50170 New Haven | 61220 Reeths Puffer | |
| 82090 Lincoln Park | 78070 New Lothrop | 52110 Republic Michigamme | 32170 Ubly |
| 25250 Linden | 62070 Newaygo | 50180 Richmond | 13135 Union City |
| 30040 Litchfield | 52015 Nice (Ishpeming) N.I.C.E. | 82120 Rich Rouge | 79145 Unionville Sebewaing |
| 24030 Littlefield | 11300 Niles | 11033 River Valley | 50210 Utica |
| 82095 Livonia | 30050 North Adams - Jerome | 82400 Riverview | |
| 41170 Lowell | 44090 North Branch | 63260 Rochester | 82430 Van Buren |
| 53040 Ludington | 55115 North Central | 41210 Rockford | 50220 Van Dyke |
| | 22045 North Dickinson Co. | 71080 Rogers City Area | 69040 Vanderbilt |
| | 32080 North Huron | 50190 Romeo | 38020 Vandercook Lake |
| 49110 Mackinac Island | 61230 North Muskegon | 82130 Romulus | 79150 Vassar |
| 16070 Mackinaw City | 45040 Northport | 50030 Roseville | 32650 Verona Twp. (1F) |
| 46090 Madison (Adrian) | 41025 Northview | 23590 Roxand Twp. (12) | 59150 Vetsburg |
| 63140 Madison (Madison Hts.) | 82390 Northville | 63040 Royal Oak | 39170 Vicksburg |
| 05070 Mancelona | 38140 Northwest | 17110 Rudyard | |
| 81080 Manchester | 22025 Norway Vulcan | | 27070 Wakefield Twp. |
| 51070 Manistee | 75100 Nottawa | 73010 Saginaw City | 30080 Waldron |
| 77010 Manistique | 63100 Novi | 73040 Saginaw Twp. | 64090 Walkerville |
| 83060 Mantou | | 81120 Saline | 63290 Walled Lake |
| 23065 Maple Valley | 63250 Oak Park | 46130 Sand Creek | 50230 Warren |
| 14050 Marcellus | 61065 Oakridge | 76210 Sandusky | 50240 Warren Woods |
| 27060 Marenisco | 33170 Okemos | 34120 Saranac | 63300 Waterford |
| 67050 Marion | 23080 Olivet | 03080 Saugatuck | 27080 Watersmeet Twp. |
| 13095 Mar Lee | 71050 Onaway | 17010 Sault Ste. Marie | 11320 Watervliet |
| 76140 Marlette | 23490 Oneida Twp. (3) | 39160 Schoolcraft | 33215 Waverly |
| 52170 Marquette City | 51060 Onkama | (Kalamazoo Co.) | 03040 Wayland Union |
| 13110 Marshall | 46110 Onsted | 64080 Shelby | 82160 Wayne-Westland |
| 03060 Martin | 66050 Ontonagon | 37060 Shepherd | 33220 Webberville |
| 74100 Marysville | 61190 Orchard View | 32610 Sigel Twp.-Adams (3) | 52160 Wells Twp. |
| 33130 Mason | 35010 Oscoda | (Bad Axe) | 63160 West Bloomfield |
| 58090 Mason (Erie) | 03020 Otsego | 32620 Sigel Twp. (4) | 65045 West Branch-Rose City |
| 53010 Mason County Central (Scottville) | 19120 Ovid Elsie | 32630 Sigel Twp. (6) | 36025 West Iron County |
| 53020 Mason County Eastern (Custer) | 32090 Owendale Gagetown | 11830 Sodus Twp. (5) | 70070 West Ottawa |
| 80150 Mattawan | 78110 Owosso | 80010 South Haven | 38010 Western |
| 79090 Mayville | 63110 Oxford | 50200 South Lake | 82240 Westwood |
| 57030 McBain | 34040 Palo | 63240 South Lyon | 25210 Westwood Heights |
| 82045 Melvindale Allen Park | 39130 Parchment | 82140 South Redford | 62090 White Cloud |
| 74120 Memphis | 80160 Paw Paw | 63060 Southfield | 75070 White Pigeon |
| 75060 Mendon | 76180 Peck | 82405 Southgate | 66070 White Pine |
| 55100 Menominee | 24040 Pellston | 41240 Sparta | 17160 Whitefish |
| 56050 Meridian | 13120 Pennfield | 70300 Spring Lake | 58110 Whiteford |
| 73230 Merrill | 64070 Pentwater | 38150 Springport | 61240 Whitehall |
| 83070 Mesick | 78080 Perry | 73240 St. Charles | 81140 Whitmore Lake |
| 38120 Michigan Center | 24070 Petoskey | 49010 St. Ignace City | 35040 Whittemore Prescott |
| 21135 Mid Peninsula | 19125 Pewamo-Westphalia | 19140 St. Johns | 33230 Williamston |
| 56010 Midland | 17090 Pickford | 11020 St. Joseph | 81150 Willow Run |
| 81100 Milan | 47080 Pinckney | 29100 St. Louis | 16100 Wolverine |
| 79100 Millington | 09090 Pinconning | 06050 Standish - Sterling | 82365 Woodhaven |
| 68010 Mio Au Sable | 67055 Pine River | 31140 Stanton Twp. | 82170 Wyandotte |
| 61060 Mona Shores | 30060 Pittsford | 33200 Stockbridge | 41026 Wyoming |
| 58010 Monroe | 03010 Plainwell | 75010 Sturgis | |
| 59045 Montabella | 82100 Plymouth Canton | 58100 Summerfield | 74130 Yale |
| 61180 Montague | 63030 Pontiac | 02080 Superior Central | 81020 Ypsilanti |
| 25260 Montrose | 32130 Port Hope | 45050 Suttons Bay | 70350 Zeeland |
| | 74010 Port Huron | | |

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Lansing, MI 48922

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Review this label. If the information is correct, place the label on your tax return. **If any information is incorrect, do not use this label.** Write the correct information on the return. If you use a tax preparer, take this book to your preparer and ask him or her to use this label. Using this label will help shorten the processing time of your return.